



RECORDS RETENTION SCHEDULE

MUNICIPAL GOVERNMENT Records Retention Schedule



Prepared by
LOCAL RECORDS BRANCH
Public Records Division
Kentucky Department for Libraries and Archives

Printed with State Funds

TABLE OF CONTENTS

ATTENTION: Municipalities are to use this retention schedule in tandem with the *Local Government General Records Retention Schedule* ([Click Here](#)).

MUNICIPAL GOVERNMENT

Legislative Records.....	A1
Financial Records	
Accounting.....	B1
Taxation.....	C1
Licensing.....	D1
Payroll.....	E1

RECORDS RETENTION SCHEDULE

A1

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

MUNICIPAL GOVERNMENT
Legislative Records

Schedule Date: September 09, 1999

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L0894	Special Study Reports (This record series documents the results of special studies generally requested through the area development district or a state university. It requires more expertise, personnel, equipment, etc. that most cities would be not be able to provide. Examples may include: traffic studies, sewer/water comparisons, salary comparisons, parking studies, solid waste studies, and feasibility studies for buildings. Questionnaires and surveys are issued by the ADDs to help compile relevant data. Studies are conducted at no cost to the city. The nature of these studies would not require long-term retention. The results are valid for only a 1 year period).	2	Destroy
L2313	Contract Book (This record series is used to record contracts and agreements made by a municipality with an individual or organization to perform selected services. Usually these contracts require approval of the legislative body or executive authority. The information has been collected into a bound volume for easy reference. This record series is not found in all cities and is not maintained as an official record of the city in this format. Even though the contracts and agreements themselves are not considered a permanent record, this record series has historical and research value and should be preserved). (V)	P	Retain

RECORDS RETENTION SCHEDULE

B1

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

MUNICIPAL GOVERNMENT
Financial Records
Accounting

Schedule Date: September 09, 1999

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L4740	Parking Citations (Tickets) - Unpaid	2	Destroy after audit
L4741	Parking Citations (Tickets) - Paid (Receipt)	3	Destroy after audit
L4742	Exonerated Parking Ticket File (This record series documents the appeal process for dismissing the charges incurred for any parking violation for which a parking ticket has been issued. An exoneration petition to the city manager or mayor is made, a decision to exonerate immediately or to gather further information from the police chief and/or the officer involved. If granted, the petition, original ticket, copy of the ticket, and a letter explaining the decision are filed together. If not granted, the ticket is paid. No further appeal is possible).	1	Destroy
L2917	Monthly Return of Utility Gross Receipts License Tax for Schools (This record series documents a municipal utility company's monthly receipts. The municipal utility may be telephonic and telegraphic, electric power, water, and natural, artificial and mixed gas. KRS 160.613 authorizes a utility gross receipts licenses tax). (V)	3	Destroy after audit
L0970	Unpaid Property Tax Bills (According to KRS 134.420 (1) and KRS 134.470 a city shall have a lien on property assessed for taxes due them for 10 years following the date when the taxes become delinquent). No action may be brought to enforce a certificate of delinquency until one (1) year after the issuance thereof, and the action shall be instituted within ten (10) years after the expiration of that one (1) year period).	11	Destroy after audit
L0971	Paid Property Tax Bills	2	Destroy after audit

C = Confidential Record I = Indefinite P = Permanent V = Vital Record

RECORDS RETENTION SCHEDULE

C1

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

MUNICIPAL GOVERNMENT
Financial Records
Taxation

Schedule Date: September 09, 1999

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L0966	Master Property Tax Listing (a.k.a Tax Register. This record series is used to document the annual tax assessments, street and waterline improvement assessment records and franchise tax assessments , serves as a tax collection tool, serves as a delinquent tax list, provides general owner data, provides status of bill, notes any special codes such as homestead exemptions, etc.. May include the account #, property owner name, mailing address, property address and description, general information, special codes, valuation amount, history of payment, tax amount and payment date). (V)	P	Retain permanently
L0967	Tax Assessment Book (This is a working copy of the property tax assessments within the city's boundries including franchise tax assessments. The original is in the Property Valuation Administrator for 5 years then is transferred to the County Clerk's Office).	I	Destroy when superseded
L4793	Personal Property Tax Assessment Books (This record series documents the tax assessment on personal property. This assessment may be on motor vehicle, personal, tangible and intangible property).	11	Destroy
L0969	Delinquent Tax List (According to KRS 134.420 (1) and KRS 134.470 a city shall have a lien on property assessed for taxes due them for 10 years following the date when the taxes become delinquent). No action may be brought to enforce a certificate of delinquency until one (1) year after the issuance thereof, and the action shall be instituted within ten (10) years after the expiration of that one (1) year period).	11	Destroy after audit

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RECORDS RETENTION SCHEDULE

C2

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

MUNICIPAL GOVERNMENT
Financial Records
Taxation

Schedule Date: September 09, 1999

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L2949	Certification of Public Service Company Property Assessment (This series documents the certification to the county clerk of the assessed value of all the property of a public service corporation for taxation by the Revenue Cabinet. May include the name of county, taxpayer, address, city and state, date of certification, name of tax district (county, school, city, fire district), real estate, tangible property, and total assessment for local tax by name of tax district). (V)	11	Destroy after audit
L2950	Certification of Public Service Co. Assessment for Railroad Car (This record series documents the certification to the county clerk by the Revenue Cabinet of the assessed value of railroad car line property in a local taxing district. The Revenue Cabinet under provisions of KRS 136.180 provides a multiplier to use in establishing the local tax rate for this type of property. The Revenue Cabinet certifies the value to the county clerk who in turn certifies the valuation to the local taxing district (county, city, school or fire) who prepares a tax bill for the taxpayer for collection. May include the name of county, date certified, taxpayer name and address, name of tax district, assessed value of real estate, assessed value of tangible property by taxing district, and a total assessment for local tax). (V)	11	Destroy after audit

RECORDS RETENTION SCHEDULE

D1

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

MUNICIPAL GOVERNMENT
Financial Records
Licensing

Schedule Date: September 09, 1999

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L4749	Application For Business/Occupational License File (This record series documents the application for a license to conduct a business or occupation in a city. Also included are the following special businesses: beer retailers, beer distributors, liquor dispensaries, hotels, motels, tourist homes, rooming houses, dance halls, pool rooms, and restaurants. All applications are submitted to the city clerk and then the information is verified through the appropriate channels. Notations as to status of the license are made in this file. May include the application for business license, copies of license and permits, instructions for conduct of business/occupation, ordinance information regarding specific type of business, copy of state alcohol license, inspection of premises reports).	3	Destroy after audit
L4750	Beer and/or Liquor License Renewal File (This record series documents the annual renewal process for permission to sell beer and/or liquor. Each business, at the time of renewal must present a copy of the current state license to sell liquor, along with any changes in management of the facility to the city before a renewal license is issued. If changes in management personnel have been made, a criminal background check of that new employee is required also).	3	Destroy after audit
L0978	Occupational/Business License Register (This record series is used to document those businesses and individuals that have requested licenses to conduct business within the city for a given time, usually has to be renewed annually).	P	Retain

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RECORDS RETENTION SCHEDULE

E1

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

MUNICIPAL GOVERNMENT
Payroll

Schedule Date: September 09, 1999

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L2945	Unemployment Compensation Quarterly Contribution Report (This record series is used to document the quarterly payment contribution by a city to the Kentucky League of Cities' Unemployment Compensation Reimbursement Trust).	4	Destroy after audit